

**United States Bankruptcy Court
Southern District of New York**

In re: Lehman Brothers Holdings Inc., et al.

Case No. 08-13555 (JMP)

TRANSFER OF CLAIMS OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001 (e) (2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Värde Investment Partners, L.P.

Macquarie Bank Limited

Name of Transferee

Name of Transferor

Name and Address where notices to transferee should be sent:

Court Claim # (if known): 67110

8500 Normandale Lake Boulevard
Suite 1500
Minneapolis, MN 55437
Attn: Edwina P.J. Steffer
e-mail: esteffer@varde.com

Amount of Claim: \$5,805,385.52

Date Claim Filed: September 29, 2010

Phone:

Last Four Digits of Acct. #:

Last Four Digits of Acct. #:

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

VÄRDE INVESTMENT PARTNERS, L.P.

BY: VÄRDE INVESTMENT PARTNERS, G.P., LLC,
ITS GENERAL PARTNER

BY: VÄRDE PARTNERS, L.P.,
ITS MANAGING MEMBER

BY: VÄRDE PARTNERS, INC.,
ITS GENERAL PARTNER

By: 

Name:

Title:

**Brad P. Bauer
Vice President**

Date: February 28, 2011

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

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In re: Lehman Brothers Holdings Inc., et al.

Case No. 08-13555 (JMP)

TRANSFER OF CLAIMS OTHER THAN FOR SECURITY

CLAIM 67110 was filed or deemed filed under 11 U.S.C. § 1111(a) in this case by the alleged transferor. As evidence of the transfer of that claim, the transferee filed a Transfer of Claim other than for Security in the Clerk's office of this court on

Macquarie Bank Limited Name of Alleged Transferor Address of Alleged Transferor: c/o Macquarie Capital (USA) Inc. 125 West 55 th Street, New York, NY 10019 Attention: Executive Director-FICC-Legal Risk Management Division Telephone: 212-231-1000 faxL 212-231-2177 Email: ficc.notices@macquarie.com	Värde Investment Partners, L.P. Name of Transferee Address of Transferee 8500 Normandale Lake Boulevard Suite 1500 Minneapolis, MN 55437 Attn: Edwina P.J. Steffer E-mail: esteffer@varde.com
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~DEADLINE TO OBJECT TO TRANSFER~

The alleged transferor of the claims is hereby notified that objections must be filed with the court within twenty-one (21) days of the mailing of this notice. If no objection is timely received by the court, the transferee will be substituted as the original claimant without further order of the court.

Date: _____

CLERK OF THE COURT

EVIDENCE OF TRANSFER OF CLAIM


TO: CLERK, UNITED STATES BANKRUPTCY COURT, SOUTHERN DISTRICT OF NEW YORK
AND TO: LEHMAN BROTHERS COMMODITY SERVICES INC.

MACQUARIE BANK LIMITED ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to VÄRDE INVESTMENT PARTNERS, L.P. ("Buyer"), all right, title and interest in and to the claims of Seller against LEHMAN BROTHERS COMMODITY SERVICES INC. in the amount of \$5,805,385.52, docketed as Claim No. 67110 (the "Claim") in the case entitled In re Lehman Brothers Holdings Inc., et al., Chapter 11 Case No. 08-13555 (Jointly Administered) (JMP), pending in the United States Bankruptcy Court, Southern District of New York.

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this transfer and sale of the Claim as an unconditional sale and assignment and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

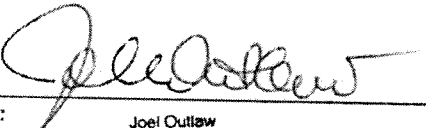
IN WITNESS WHEREOF, dated as of the 25th day of February, 2011.

MACQUARIE BANK LIMITED

By: 
Name: _____
Title: **Thomas Wagenhofer**
Tel.: **Division Director**

VÄRDE INVESTMENT PARTNERS, L.P.
By: Värde Investment Partners G.P., LLC, Its General
Partner
By: Värde Partners, L.P., Its Managing Member
By: Värde Partners, Inc., Its General Partner

By: _____
Name: _____
Title: _____

By: 
Name: _____
Title: **Joel Outlaw**
Associate Director
Legal Risk Management
Tel.: _____

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TO: CLERK, UNITED STATES BANKRUPTCY COURT, SOUTHERN DISTRICT OF NEW YORK

AND TO: LEHMAN BROTHERS COMMODITY SERVICES INC.

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IN WITNESS WHEREOF, dated as of the 25th day of February, 2011.

MACQUARIE BANK LIMITED

VÄRDE INVESTMENT PARTNERS, L.P.

By: Värde Investment Partners G.P., LLC, Its General Partner

By: Värde Partners, L.P., Its Managing Member

By: Värde Partners, Inc., Its General Partner

By: _____

Name: _____

Title: _____

Tel.: _____

By: 

Name: Brad P. Bauer

Title: Vice President

By: _____

Name: _____

Title: _____

Tel.: _____